



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

LAUREL M. LEE
Secretary of State

December 11, 2020

Danielle Boudreaux
Florida Department of Revenue
Building One, Room 2600
2450 Shumard Oak Blvd.
Tallahassee, FL 32399-0100

Dear Ms. Boudreaux:

Your adoption package for Rules 12A-1.001, .007, .0071, .043, .0641, .097, and .104, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 10:45 a.m. on December 11, 2020. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is December 31, 2020.

Sincerely,

Ernest L. Reddick
Program Administrator

ELR/ag

Grosenbaugh, Anya C.

From: Danielle Boudreaux <Danielle.Boudreaux@floridarevenue.com>
Sent: Friday, December 11, 2020 10:45 AM
To: Reddick, Ernest L.
Cc: Grosenbaugh, Anya C.; Janet Young; Jennifer Ensley
Subject: Department of Revenue: Rule Certifications
Attachments: 12A-1_Rule Certification_12112020.pdf; 12A-1_Rule Text_Final_12112020.docx; 12B-8_Rule Certification_12112020.pdf; 12B-8_Final Rule Text_12112020.docx

EMAIL RECEIVED FROM EXTERNAL SOURCE

The attachments/links in this message have been scanned by Proofpoint.

Good morning Ernie,

Attached are the two certification packages and final rule text for the rules we are filing for adoption today.

Please let me know if you need anything else.

Thank you,



Danielle Boudreaux
*Revenue Program Administrator, Rulemaking and
Legislative Analysis*
Technical Assistance and Dispute Resolution
Florida Department of Revenue
(850) 717-7082
danielle.boudreaux@floridarevenue.com

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Internet email is not secure and may be viewed by someone other than the person you send it to. Please do not include your social security number, federal employer identification number, or other sensitive information in an email to us.

WILTON SIMPSON
President

CHRIS SPROWLS
Speaker



THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE**



Telephone (850) 488-9110
Fax (850) 922-6934
www.japc.state.fl.us
japc@leg.state.fl.us

KENNETH J. PLANTE
COORDINATOR
Room 680, Pepper Building
111 W. Madison Street
Tallahassee, Florida 32399-1400

CERTIFICATION

Department: Department of Revenue
Agency:
Rule No(s): 12A-1.001, .007, .0071, .043, .0641, .097, .104
File Control No: 182838

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certify that:

- There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or
- The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or
- The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 12/11/2020

This certification expires after: 12/18/2020

Certifying Attorney: Jamie Jackson

NOTE:

- The above certified rules include materials incorporated by reference.*
- The above certified rules do not include materials incorporated by reference.*



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

December 11, 2020

Mr. Ernie Reddick, Chief
Florida Department of State
R.A. Gray Building, Mail Station 22
500 S. Bronough Street
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rules

Dear Mr. Reddick:

The following Department of Revenue Rules are presented for certification:

12A-1.001
12A-1.007
12A-1.0071
12A-1.043
12A-1.0641
12A-1.097
12A-1.104

The following person may be contacted regarding these rule certifications:

Danielle Boudreaux 717-7082 danielle.boudreaux@floridarevenue.com

Florida Department of Revenue
Building One, Room 2600
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0100

Sincerely,

Janet Young
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

- (1) That all statutory rulemaking requirements of chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and
- (2) That there is no administrative determination under section 120.56(2), F.S., pending on any rule covered by this certification; and
- (3) All rules covered by this certification are filed within the prescribed time limitations of section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by section 120.54(3)(a), F.S.; and
- (a) Are filed not more than 90 days after the notice; or
- (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or
- (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or
- (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or
- (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or
- (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or
- (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or
- (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or
- (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

Attached are the original and two copies of each rule covered by this certification. The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12A-1.001

12A-1.007

12A-1.0071

12A-1.043

12A-1.0641

12A-1.097

12A-1.104

Under the provision of section 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date:

(month) (day) (year)



Signature, Person Authorized to Certify Rules

Deputy Executive Director

Title

39

Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE
DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3, Florida Statutes, I certify as agency head, as defined by section 20.05(1)(b), Florida Statutes, that:

All rules covered by this certification are not rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.


The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

Rules covered by this certification:

Rule No(s).

12A-1.001
12A-1.007
12A-1.0071
12A-1.043
12A-1.0641
12A-1.097
12A-1.104



Signature of Agency Head
Executive Director

Title

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX

AMENDING RULES 12A-1.001, 12A-1.007, 12A-1.0071, 12A-1.043, 12A-1.0641, 12A-1.097, 12A-1.104

12A-1.001 Specific Exemptions.

(1) Art sold to ~~or~~ or used by an educational institution.

(a) through (b) No change

(c) The following is a suggested format of the affidavit to be provided by the purchaser or the authorized agent to the vendor of the work of art:

AFFIDAVIT FOR EXEMPTION OF A WORK
OF ART TO BE DONATED OR LOANED TO
AN EDUCATIONAL INSTITUTION

STATE OF FLORIDA

COUNTY OF _____

~~Personally appears the below named affiant, who being duly sworn, deposes and says:~~

~~1. I, the undersigned,~~ claim exemption under Section 212.08(7)(cc), F.S., from Florida sales and use tax on the work(s) of art, described below, purchased in Florida or imported into Florida exclusively for the purpose of being (check one)

~~a.~~ ___ donated to _____, an educational institution as defined in Section 212.08(7)(cc)8., F.S.

~~b.~~ ___ loaned to _____, an educational institution as defined in Section 212.08(7)(cc)8., F.S.

~~2.~~ If a donation, title to the work(s) of art is being or will be transferred to the educational institution, and at the time of transfer, I will submit to the Department an affidavit evidencing the transfer of title.

~~3.~~ If a loan:

~~a.~~ The work(s) of art will be loaned to the educational institution or placed in storage in preparation for loan within 90 days after it was purchased in or imported into Florida. If placed in storage, it will not be displayed until such time as it is delivered to an educational institution.

~~2. b.~~ I have entered into a written agreement with the educational institution providing for a loan of the work(s) of art and making the work(s) of art available to the educational institution for display for a term of not less than 10 years, or will do so before the transfer of possession of the work(s) of art to the educational institution occurs. A copy of the loan agreement will be provided to the Florida Department of Revenue at the time that the agreement is executed.

~~2. c.~~ I understand that the exemption provided in Section 212.08(7)(cc), F.S., is allowed during the period of time in which the work(s) of art is in the possession of the educational institution, ~~and~~

~~2. d.~~ I understand that tax based upon the sales price as stated below will become due and payable at the time the provisions of Section 212.08(7)(cc), F.S., are no longer met, and the statute of limitations as provided in Section 95.091, F.S., will begin to run at that time. However, if I donate the work(s) of art to an educational institution after the loan ceases, no tax be due.

4. A signed copy of this affidavit is being forwarded to the Florida Department of Revenue at the time the original is given to the seller of the work(s) of art.

Name of Purchaser _____

Purchaser's Permanent Address _____ (Street)

_____ (City) _____ (State)

Name of Seller _____

Seller's Permanent Address _____ (Street)

_____ (City) _____ (State)

DESCRIPTION OF WORK(S) OF ART _____

Sales Price _____ Date of Sale _____

Name of Educational Institution _____

Institution's Address _____ (Street)

_____ (City) _____ (State)

Educational Institution's Florida Consumer's Certificate of Exemption Number _____

Under the penalties of perjury, I declare that I have read the foregoing affidavit, and the facts stated in it ~~alleged~~ are true to the best of my knowledge and belief.

(Signature of Purchaser or Authorized Agent)

Sworn to and subscribed before me this ____ day of _____ (Month), _____ (Year).

Notary Public, State of Florida

My commission expires: _____

~~NOTARY SEAL~~

Personally known ()

Produced Identification () Type: _____

Original to be retained by the seller and made part of the seller's records.

1st Copy to be submitted to the Florida Department of Revenue, General Tax Administration MS 1-2800,

~~Compliance Determination Campaigns,~~ P.O. Box 6417, Tallahassee, Florida 32314-6417.

2nd copy: Purchaser's copy.

(d) The following is a suggested format of an affidavit of transfer of title to be provided by the purchaser or the authorized agent to the educational institution, as defined in Section 212.08(7)(cc)8., F.S., upon donation of a work of art to that institution:

AFFIDAVIT TRANSFERRING TITLE OF TO A WORK
OF ART TO AN EDUCATIONAL INSTITUTION

~~STATE OF FLORIDA~~

COUNTY OF _____

Personally appears the below named affiant, who being duly sworn, deposes and says:

~~1-~~ I, the undersigned, claim exemption under Section 212.08(7)(cc), F.S., from Florida sales and use tax on the work(s) of art, described below, ~~that was~~ purchased in Florida or imported into Florida for the exclusive purpose of being donated to _____, an educational institution as defined in Section 212.08(7)(cc)8., F.S. A copy of the affidavit provided to the vendor of the work(s) of art at the time of purchase is attached.

~~2-~~ Title to the work(s) of art has been, or is being, transferred to the educational institution, effective _____ (date; no later than the date of this affidavit). Copies of any other documents evidencing the transfer of title to the educational institution are attached to this affidavit and are being forwarded to the Florida Department of Revenue with the affidavit.

~~3-~~ A signed copy of this affidavit is being forwarded to the Florida Department of Revenue at the time the original is given to the educational institution.

Name of Transferor _____

Transferor's Permanent Address _____ (Street)
_____ (City) _____ (State)

DESCRIPTION OF WORK(S) OF ART _____

Date Purchased _____

Name and Address of Person from Whom Purchased _____

Name of Educational Institution _____

Institution's Address _____ (Street)
_____ (City) _____ (State)

Educational Institution's Florida Consumer's Certificate of Exemption Number _____

Under ~~the~~ penalties of perjury, I declare that I have read the foregoing affidavit, including all attachments, and the facts stated in it ~~alleged~~ are true to the best of my knowledge and belief.

(Signature of Transferor)

~~Sworn to and subscribed before me this~~ _____ day of

_____ (Month), _____ (Year).

Notary Public, State of Florida

My commission expires: _____

NOTARY SEAL

Personally known ()

Produced identification () Type: _____

Original to be retained by the educational institution and made part of that institution's records.

1st Copy to be submitted to the Florida Department of Revenue, General Tax Administration MS 1-2800,

~~Compliance Determination Campaigns~~, P.O. Box 6417, Tallahassee, Florida 32314-6417.

2nd copy: Donor's copy.

(e) through (h) No change

(i) Documents and notifications required to be provided to the Department should be mailed to the following address:

Florida Department of Revenue

General Tax Administration MS 1-2800

~~Compliance Determination Campaigns~~

P.O. Box 6417

Tallahassee, Florida 32314-6417

(2) through (6) No change

*Rulemaking Authority 212.08(7)(h)2., (cc)3., 5., 212.18(2), 213.06(1) FS. Law Implemented ~~92.525(1)(b),~~
~~212.02(10), (12), (16), (20), (21),~~ 212.05, 212.08(6), (7)(f), (h), (q), (v), (x), (cc), 212.085, 213.255(2), (3), 213.37,
215.26, ~~403.715~~ FS. History—New 1-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 7-19-72, 12-11-74, 5-27-75, 10-21-
75, 9-7-78, 9-28-78, 10-18-78, 9-16-79, 2-3-80, 6-3-80, 7-7-80, 10-29-81, 12-3-81, 12-31-81, 7-20-82, 11-15-82,
10-13-83, 4-12-84, Formerly 12A-1.01, Amended 7-9-86, 1-2-89, 12-1-89, 7-7-92, 9-14-93, 5-18-94, 12-13-94, 3-
20-96, 4-2-00, 6-28-00, 6-19-01, 10-2-01(1), (2), 10-2-01(2)-(7), 10-2-01(3)-(7), 8-1-02, 6-4-08, 12-31-20.*

12A-1.007 Aircraft, Boats, Mobile Homes, and Motor Vehicles.

(1) through (5) No change

(6) Sales of Aircraft, Boats, Mobile Homes, Motor Vehicles, or Other Vehicles to a Nonresident Dealer for Resale Outside Florida.

(a) If delivery of any aircraft, boat, mobile home, motor vehicle, or other vehicle is made in Florida to a nonresident aircraft, boat, mobile home, motor vehicle, or other vehicle dealer who does not hold a Florida certificate of registration as an aircraft, boat, mobile home, motor vehicle, or other vehicle dealer, it is taxable unless the nonresident aircraft, boat, mobile home, motor vehicle, or other vehicle dealer furnishes the seller an exemption certificate ~~a notarized statement~~ that the aircraft, boat, mobile home, motor vehicle, or other vehicle will be transported outside of Florida by the dealer for resale and no other purpose. The burden of obtaining this evidential matter rests with the seller, who must retain the documentation to support the exempt sale.

(b) The following is a suggested statement to be used by nonresident aircraft, boat, mobile home, motor vehicle, or other vehicle dealers when purchasing any aircraft, boat, mobile home, motor vehicle, or other vehicle of a class or type required to be registered, licensed, titled, or documented in this state or by the United States Government which will be transported outside of Florida for resale and no other purpose.

SUGGESTED EXEMPTION CERTIFICATE AFFIDAVIT FORM:

**PURCHASE OF AIRCRAFT, BOAT, MOBILE HOME, MOTOR VEHICLE, OR OTHER VEHICLE BY
NONRESIDENT DEALER FOR RESALE OUTSIDE FLORIDA**

DATE _____ Florida Dealer: _____

Address: _____ (Street) _____ (City) _____ (State)

Sales Tax No. _____

Nonresident Dealer-buyer: _____

Address: _____ (Street) _____ (City) _____ (State)

Sales Tax No. _____

License No. _____

Passport or Visa Number: _____

Description of each aircraft, boat, mobile home, motor vehicle, or other vehicle sold, including make, model, identification number, and selling price, sold for purposes of resale to the nonresident dealer indicated below:

STATE OF FLORIDA

County of _____

~~Before me, the undersigned, personally appeared the individual whose name and address is shown below, who certified that he is authorized to execute this document for the nonresident aircraft, boat, mobile home, motor vehicle, or other vehicle dealer named above; that the~~ The aircraft, boat, mobile home, motor vehicle, or other vehicle identified above ~~listed herein~~ will be transported outside Florida for resale and for no other purpose. I am ; ~~and that the purchaser is licensed and registered as an aircraft, boat, mobile home, motor vehicle, or other vehicle dealer in the state or country and at the address shown above.~~

Under penalties of perjury, I declare that I have read the foregoing certificate and the facts stated are true to the best of my knowledge and belief.

~~Sworn and subscribed to before me this~~ _____ day of _____, 19____.

Signature of Nonresident Dealer _____

Address of Nonresident Dealer _____ (Street)

_____ (City) _____ (State)

NOTARY PUBLIC, STATE OF FLORIDA

NOTARY SEAL

My commission expires: _____

Personally known []

Produced Identification [] Type: _____

(7) Aircraft, Boats, Mobile Homes, Motor Vehicles, or Other Vehicles Delivered to Purchaser Outside Florida.

(a) An aircraft, boat, mobile home, motor vehicle, or other vehicle may be sold tax exempt to a purchaser if delivery is accepted outside the State of Florida and an exemption certificate , ~~provided a notarized statement~~ is

executed by ~~the seller~~ and buyer. The burden of obtaining this evidential matter rests with the seller, who must retain the proper documentation to support the exempt sale.

(b) The following is a suggested statement to be used by a Florida dealer when making sales of aircraft, boats, mobile homes, motor vehicles, or other vehicles which are delivered outside this state.

SUGGESTED EXEMPTION CERTIFICATE AFFIDAVIT FOR ACCEPTANCE OF DELIVERY OF
AIRCRAFT, BOAT, MOBILE HOME, MOTOR VEHICLE, OR OTHER VEHICLE OUTSIDE FLORIDA

Date _____

Dealer or Seller:

Name _____

Address _____ (Street) _____ (City) _____ (State)

Purchaser:

Name _____

Address _____ (Street) _____ (City) _____ (State)

Description of each aircraft, boat, mobile home, or motor vehicle sold, including make, model, identification number, and purchase price: _____

State of _____

County of _____

~~Before me, the undersigned, personally appeared the individuals whose names and addresses are shown above, and after being duly sworn certified that they are the seller and the purchaser of the aircraft, boat, mobile home, motor vehicle, or other vehicle described above, that~~ The delivery of the aircraft, boat, mobile home, motor vehicle, or other vehicle identified above was accepted outside Florida; and ~~that the aircraft, boat, mobile home, motor vehicle, or other vehicle listed hereon~~ will not be used in Florida under conditions which will subject said aircraft, boat, mobile home, motor vehicle, or other vehicle to ~~the~~ Florida sales and ~~or~~ use tax.

Under penalties of perjury, I declare that I have read the foregoing certificate and the facts stated are true to the best of my knowledge and belief.

Seller

Signature of Purchaser _____

NOTARY PUBLIC, STATE OF FLORIDA

NOTARY SEAL

My commission expires: _____

Personally known []

Produced Identification [] Type: _____

(8) Motor Vehicles.

(a) The sale in this state by a motor vehicle dealer of a new or used motor vehicle to a resident of another state of the United States is taxable in an amount equal to the sales tax which would be imposed on such sale in the purchaser's state of residence. A list of the sales tax rates applicable in other states and the District of Columbia is available, without cost, by one or more of the following methods: 1) writing Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112; or, 2) ~~visiting any local Department of Revenue Service Center to personally obtain a copy;~~ or, 3) calling the Forms Request Line during regular office hours at (850)488-6800; or, ~~3)~~ 4) downloading selected forms from the Department's website at ~~www.floridarevenue.com/forms~~. However, such tax shall not exceed the tax that would otherwise be imposed by Chapter 212, F.S. At the time of the sale the purchaser shall execute a notarized statement of his or her intent to license the vehicle in his or her state of residence within 10 days from the date of purchase and:

1. through 4. No change

(b) through (i) No change

(j) 1. through 3. No change

4. The compiled price list is updated at intervals dependent upon the class of vehicle by Maclean Hunter Market Reporters, Inc., and the most recent version is applicable. For information regarding the compiled price list, contact the Florida Department of Revenue, Compliance Determination-Campaigns, at (850)617-8594 and, for the hearing or speech impaired, TDD at ~~1(800)DOR-TDD~~ 1(800)367-8331). A written request may be mailed to the following address:

Florida Department of Revenue

General Tax Administration MS 1-2800

~~Compliance Determination-Campaigns~~

P.O. Box 6417

Tallahassee, Florida 32314-6417.

(k) through (m) No change

(9) Boats.

(a) Effective September 1, 1992:

1. No change

2. The following is a suggested format for an affidavit to be completed by the purchaser and furnished to the selling dealer:

AFFIDAVIT FOR EXEMPTION OF BOAT SOLD FOR REMOVAL

FROM THE STATE OF FLORIDA BY A NONRESIDENT PURCHASER

~~STATE OF FLORIDA~~

COUNTY OF _____

~~AFFIDAVIT~~

~~Personally appears the below named affiant, who being duly sworn, deposes and says:~~

~~I, the undersigned, hereby affirm that:~~

- ~~1-~~ I have read the Florida Department of Revenue subsection 12A-1.007(9), F.A.C., and Section 212.05, F.S.; and,
- ~~2-~~ I am not a resident of the State of Florida and do not make my permanent place of abode in Florida at the time of taking delivery of the boat designated below; and,
- ~~3-~~ I am not engaged in Florida in any employment, trade, business, or profession in which the designated boat will be used in Florida; and,
- ~~4-~~ I represent a corporation which has no officer or director who is a resident of, or makes his or her permanent place of abode in, Florida; and,
- ~~5-~~ I represent an artificial entity other than a corporation which has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of, or makes his or her permanent place of abode in, Florida.
- ~~6-~~ I hereby agree to provide the Florida Department of Revenue within 90 days of the date of purchase written proof that the boat herein identified and described was licensed, registered, or documented outside Florida.

7. I hereby agree to provide the Florida Department of Revenue within 30 days of the boat departing Florida invoices for fuel, dockage charges, or repairs issued by out-of-state vendors or suppliers, or other documentary evidence which specifically identify the boat herein described, including the hull I.D. number.

8. I claim exemption under Section 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the boat designated below for the following reason:

() Boat will be removed by me or by my designated agent from the State of Florida within 10 days of the date of purchase.

() Boat is to be repaired or altered and will be removed from the State of Florida by me or by my designated agent within 20 days (excluding tolled days) after completion of the repairs or alterations consistent with Section 212.05, F.S.

Name of Purchaser _____

Purchaser's Permanent Address _____ (Street) _____ (City) _____ (State/Country)

Purchaser's Telephone Number () _____

Name of Selling Dealer _____

Address of Selling Dealer _____ (Street) _____ (City) _____ (State)

Selling Dealer's Florida Sales and Use Tax Registration Number ____

Selling Dealer's Telephone Number () _____

Date of Sale _____ (Month) _____ (Day) _____ (Year)

DESCRIPTION OF BOAT

Make _____ Model _____ Year _____ Hull No. _____ () New () Used

Name of Vessel _____

State/Country Registration and/or Coast Guard Documentation Number _____

Sales Price _____ Trade-In Allowance _____ Net Amount Paid _____

Under the penalties of perjury, I declare that I have read the foregoing affidavit, and the facts stated ~~alleged~~ are true to the best of my knowledge and belief.

(Signature of Purchaser)

~~Sworn to and~~

subscribed before me

this _____ day of

_____, 19____.

Notary Public, State of Florida

My commission expires: _____

NOTARY SEAL

Personally known

Produced Identification Type: _____

Original to be submitted to the Florida Department of Revenue, General Tax Administration MS 1-2800,

~~Compliance Determination Campaigns~~, P.O. Box 6417, Tallahassee, Florida 32314-6417.

1st copy to be retained by the dealer and made part of the dealer's records.

2nd copy: Purchaser's copy.

3. through 5. No change

6. Documents, as required in this paragraph to be provided to the Department, shall be mailed to the following address:

Florida Department of Revenue

General Tax Administration MS 1-2800

~~Compliance Determination Campaigns~~

P.O. Box 6417

Tallahassee, Florida 32314-6417.

(b) through (e) No change

(10) Aircraft.

(a) No change

(b)1. No change

2. The following is a suggested format for an affidavit to be completed by the purchaser and furnished to the selling dealer:

AFFIDAVIT FOR EXEMPTION OF AIRCRAFT SOLD FOR REMOVAL FROM

THE STATE OF FLORIDA BY THE NONRESIDENT PURCHASER

~~STATE OF FLORIDA~~

COUNTY OF _____

AFFIDAVIT

~~Personally appears the below named affiant, who being duly sworn, deposes and says:~~

I, the undersigned, hereby affirm that:

~~1-~~ I have read the Florida Department of Revenue subsection 12A-1.007(10), F.A.C., and Section 212.05, F.S.;

and,

~~2-~~ I am not a resident of the State of Florida and do not make my permanent place of abode in Florida at the time of taking delivery of the aircraft designated below; and,

~~3-~~ I am not engaged in Florida in any employment, trade, business, or profession in which the designated aircraft will be used in Florida; and,

~~4-~~ I represent a corporation which has no officer or director who is a resident of, or makes his or her permanent place of abode in, Florida; and,

~~5-~~ I represent an artificial entity other than a corporation which has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of, or makes his or her permanent place of abode in, Florida.

~~6-~~ I hereby agree to provide the Florida Department of Revenue within 90 days of the date of purchase written proof that the aircraft herein identified and described was licensed, registered, or documented outside Florida.

~~7-~~ I hereby agree to provide the Florida Department of Revenue within 30 days of the aircraft departing Florida invoices for fuel, tie-down charges, or hangar charges issued by out-of-state vendors or suppliers, or other documentary evidence which specifically identify the aircraft herein described, including the FAA registration number.

~~8-~~ I claim exemption under Section 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the aircraft designated below for the following reason:

() Aircraft will be removed by me or by my designated agent from the State of Florida within 10 days of the date of purchase.

() Aircraft is to be repaired or altered and will be removed from the State of Florida by me or by my designated agent within 20 days after completion of the repairs or alterations consistent with Section 212.05, F.S.

Name of Purchaser _____

Purchaser's Permanent Address _____ (Street) _____ (City) _____ (State/Country)

Purchaser's Telephone Number () _____

Name of Selling Dealer _____

Address of Selling Dealer _____ (Street) _____ (City) _____ (State)

Selling Dealer's Florida Sales and Use Tax Registration Number ____

Selling Dealer's Telephone No. () _____

Date of Sale _____ (Month) _____ (Day) _____ (Year)

DESCRIPTION OF AIRCRAFT

Make _____ Model _____ Year _____ Serial No. _____ () New () Used

Tail Number(s) _____

State/Country Registration and/or U.S. FAA Registration Number _____

Sales Price _____ Trade-In Allowance _____ Net Amount Paid _____

Under the penalties of perjury, I declare that I have read the foregoing affidavit, and the facts stated ~~alleged~~ are true to the best of my knowledge and belief.

(Signature of Purchaser)

~~Sworn to and
subscribed before me~~

~~this _____ day of~~

~~_____, 19____.~~

~~Notary Public, State of Florida~~

~~NOTARY SEAL~~

~~My commission expires: _____~~

Personally known

Produced Identification Type: _____

Original to be submitted to the Florida Department of Revenue, General Tax Administration MS 1-2800,

~~Compliance Determination Campaigns~~, P.O. Box 6417, Tallahassee, Florida 32314-6417.

1st copy to be retained by the dealer and made part of the dealer's records.

2nd copy: Purchaser's copy.

3. through 5. No change

6. Documents, as required in this paragraph to be provided to the Department, shall be mailed to the following address:

Florida Department of Revenue

General Tax Administration MS 1-2800

~~Compliance Determination Campaigns~~

P.O. Box 6417

Tallahassee, Florida 32314-6417

(c) No change

(d) 1. No change

2. Equipment and parts installed on aircraft of foreign registry are subject to tax, unless the owner, owner's agent, or operator of the aircraft furnishes the dealer with an exemption certificate stating ~~a notarized statement that~~ the aircraft was brought to the United States for the purpose of having equipment and parts installed and that upon completion of such installation, the aircraft will depart under its own power from the continental United States. The burden of obtaining this evidential matter rests with the dealer installing the equipment and parts, who must retain the proper documentation to support the exemption.

3. The following is a suggested exemption certificate statement ~~statement~~ to be used by a Florida dealer when installing parts and equipment on any aircraft of foreign registry which aircraft will depart under its own power from the continental United States upon completion of such installation.

EXEMPTION CERTIFICATE AFFIDAVIT FOR

PARTS AND EQUIPMENT INSTALLED ON AIRCRAFT OF FOREIGN REGISTRY

_____ (date)

To: _____ (dealer)

Make: _____

Model: _____

Serial Number: _____

Registration Number: _____

Country of Registration _____

I, _____, as owner, owner's agent, or operator of the above named aircraft certify said aircraft has been brought to the United States for the purpose of having repairs or maintenance performed and that upon completion of such repairs or maintenance, the aircraft will depart under its own power from the continental United States.

Owner: _____

Address: _____

Accepted by: _____ (Name of Dealer) for repair order(s)

No.(s) _____

by: _____

Under the penalties of perjury, I declare that I have _____ read the foregoing certificate, and the facts stated ~~alleged~~ are true to the best of my knowledge and belief.

Signature and Title of Owner, Owner's Agent, or Operator ~~owner's agent, or operator~~ of the above named aircraft

~~Sworn to and~~

~~subscribed before me~~

this _____ day of

_____, A. D.,

19____

Notary Public

State of Florida

(NOTARY SEAL)

Personally known []

Produced Identification [] Type: _____

My Commission

Expires

Note: This ~~exemption certificate affidavit~~ is valid for one entry/departure only.

(e) No change

(f) 1. through 2. No change

3. The burden of proof of entitlement is on the person who claims the exemption provided in subparagraph 1.

To assure that a qualifying modification is recognized by the Executive Director or the Executive Director's designee in the responsible program as exempt, copies of the FAA supplemental type certificate and FAA Form 337 containing a description of the major change, signed by a holder of an FAA inspection authorization, should be retained in the records of the business that performed it, a copy retained by the purchaser of the major change, and another copy of that form should be mailed to:

Florida Department of Revenue

General Tax Administration MS 1-2800

~~Compliance Determination Campaigns~~

P.O. Box 6417

Tallahassee, Florida 32314-6417.

(g) through (j) No change

(11) through (28) No change

Rulemaking Authority 212.05(1), ~~212.17(6)~~, 212.18(2), 213.06(1) FS. Law Implemented ~~212.02(2), (4), (10), (14), (15), (16), (19), (20)~~, 212.03, 212.05(1), 212.06(1), (2), (4), (5), (7), (8), (10), (12), 212.0601, 212.07(2), (7), 212.08(5)(i), (7)(t), (aa), (ee), (10), (11), 212.12(2), (12), 213.255(2), (3), 213.35, 215.26(2), ~~681.102(13) (14), (20) (21)~~, 681.104 FS. History—New 10-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 8-18-73, 12-11-74, 6-9-76, 2-21-77, 5-10-77, 9-26-77, 9-28-78, 3-16-80, 12-31-81, 7-20-82, 10-13-83, Formerly 12A-1.07, Amended 1-2-89, 12-11-89, 3-17-93, 10-17-94, 3-20-96, 4-2-00, 6-19-01, 8-1-02, 8-1-02, 4-17-03, 4-17-03 9-28-04, 1-11-16, 1-8-19, 12-31-20.

12A-1.0071 Boats Temporarily Docked in Florida.

(1)(a) No change

(b)1. No change

2. The 20-day time period may be tolled only once within a calendar year when a boat is placed for the first time that year in the physical care, custody, and control of a registered repair facility, including the time spent on sea trials conducted by the facility; however, the owner may request and the Department is authorized to grant an additional tolling of the 20-day period for purposes of repairs that arise from a written guarantee given by the registered repair facility, when the guarantee covers only those repairs or modifications made during the first tolled period. All requests for additional tolling must be addressed to the Florida Department of Revenue, General Tax Administration MS 1-2800, Compliance Determination Campaigns, P.O. Box 6417, Tallahassee, Florida 32314-6417. All requests for the additional tolling period must be in writing, setting out the boat owner's name; the boat's description, which includes the name, make, model, year, serial number, and hull identification number of the boat; the trade name and mailing address of the registered repair facility; and the registered repair facility's dealer's certificate of registration number assigned by the Department. The Department will notify the dealer in writing of its determination of the request for the additional tolling period, and will grant the additional tolling, if the documentation provided is complete and guarantees to cover only the repairs or modifications made during the first tolled period. Additionally, a copy of the written guarantee required in this subsection shall be maintained as a part of the repair facility's records for at least 5 years or until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.

(c)1. No change

2. The following is a suggested format for an affidavit to be retained by the dealer and made a part of the dealer's records when a boat is placed by a nonresident owner in a facility, registered with the Department of Revenue, for repairs, alterations, refitting, or modifications:

~~EXEMPTION AFFIDAVIT FOR BOATS PLACED IN A REGISTERED REPAIR FACILITY AFFIDAVIT~~
~~STATE OF FLORIDA~~

COUNTY OF _____

~~Personally appears the below named affiant, who being duly sworn, deposes and says I, the undersigned, affirm~~
that the hereinafter described boat is under the below repair facility's its care, custody, and control for repairs, alterations, refitting, or modifications, and that the owner does not use the boat while in this facility.

NAME OF REPAIR FACILITY: _____

ADDRESS OF REPAIR FACILITY: _____ (Street)

_____ (City) _____ (State)

REPAIR FACILITY'S SALES & USE TAX REGISTRATION NUMBER: _____

DATE BOAT PLACED IN REPAIR FACILITY FOR REPAIRS, ALTERATIONS, REFITTING, OR

MODIFICATIONS: _____ (Month) (Day) (Year)

NAME OF BOAT OWNER: _____

BOAT OWNER'S PERMANENT ADDRESS: _____ (Street)

_____ (City) _____ (State)

DESCRIPTION OF BOAT

Name of Boat _____ Make _____ Model _____ Year _____

Serial Number _____ Hull I.D. Number _____

DESCRIPTION OF REPAIRS, ALTERATIONS, REFITTING, OR MODIFICATIONS TO BE MADE

Under penalties of perjury, I declare that I have read the foregoing affidavit and the facts stated are true to the best of my knowledge and belief.

Signature of Dealer Affiant: _____ (Signature of Dealer)

Sworn to and subscribed before me this _____ day of _____ 19____.

(Notary Public, State of Florida)

My commission expires: _____

~~NOTARY SEAL~~

Personally known []

Produced Identification [] Type: _____

Under the penalties of perjury, I declare that I have not used the above described boat while it was in the care, custody, and control of the repair facility.

Signature of Boat Owner

Date

The repairs, alterations, refitting, or modifications to the above described boat are completed and the boat was released: _____
(Month) (Day) (Year)

Signature of Dealer

Date

3. The following is a suggested format for a certification to be retained by the dealer and made a part of the dealer's records when a sea trial is conducted by the facility on a boat, placed by a nonresident owner in a facility, registered with the Department of Revenue, for repairs, alterations, refitting, or modifications:

SEA TRIALS OF BOATS PLACED IN A REGISTERED REPAIR FACILITY

NAME OF THE REPAIR FACILITY: _____

ADDRESS OF REPAIR FACILITY: _____ (Street)

_____ (City) _____ (State)

REPAIR FACILITY'S SALES & USE TAX REGISTRATION NUMBER: _____

DATE BOAT PLACED IN REPAIR FACILITY FOR REPAIRS, ALTERATIONS, REFITTING, OR

MODIFICATIONS: _____ (Month) (Day) (Year)

NAME OF BOAT OWNER: _____

BOAT OWNER'S PERMANENT ADDRESS: _____ (Street)
_____ (City) _____ (State)

DESCRIPTION OF BOAT

Name of Boat _____ Make _____ Model _____ Year _____
Serial Number _____ Hull I.D. Number _____

DESCRIPTION OF REPAIRS, ALTERATIONS, REFITTING, MODIFICATIONS, OR SEAWORTHINESS TO
BE TESTED, INCLUDING THE TIME REQUIRED TO PERFORM SEA TRIAL:

Under the penalties of perjury, I declare that the sea trial, as specified above, is necessary to test the repairs, alterations, refitting, modifications, or seaworthiness of the vessel specified, and that I have not used or permitted any use of the above described vessel for purposes other than those specified above.

(Signature of Boat Owner) (Title) (Date)

(Signature of Dealer) (Title) (Date)

The testing of the repairs, alterations, refitting, or modifications, or seaworthiness of the above described vessel was performed during the following time period, and we affirm the length and scope of the voyage were reasonably necessary to test the repairs or modifications:

Beginning: _____ / _____
(Month) (Day)

_____ / _____
(Year) (Time)

Ending: _____ / _____
(Month) (Day)

_____ / _____
(Year) (Time)

(Signature of Boat Owner)

(Date)

(Signature of Dealer)

(Date)

(d) through (f) No change

(2) through (3) No change

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02(25), 212.05(1), 212.06(8), (12), 212.08(7)(i), 213.37 FS. History--New 12-8-87, Amended 8-10-92, 3-17-93, 5-18-94, 3-20-96, 3-25-20, 12-31-20.

12A-1.043 Manufacturing.

(1) through (5) No change

(6)(a) through (c) No change

(d)1. Materials and labor may be purchased tax-exempt when the purchaser extends an exemption certificate to the vendor or supplier certifying that the materials and labor will be used directly and solely for research or development purposes, as provided in Section 212.052, F.S.

2. The following is a suggested format for an exemption certificate for purchases of materials and labor:

EXEMPTION CERTIFICATE

ITEMS OF TANGIBLE PERSONAL PROPERTY AND LABOR

USED IN RESEARCH OR DEVELOPMENT

This is to certify that purchases of tangible personal property or labor on or after _____ (date) from _____ (Selling Dealer's Business Name) will be directly and solely used in research or development activities, as provided in Section 212.052, F.S. These research or development activities are located at:

(Street)

(City and State)

I understand that if I fraudulently issue this certificate to evade the payment of tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and be liable for fine and punishment provided by law for conviction of a felony of the third degree, as provided in Section 775.082, 775.083, or 775.084, F.S.

Under penalties of perjury, I declare that I have read the foregoing document and that the facts stated in it are true to the best of my knowledge and belief.

_____	_____
Purchaser's Name (Print or Type)	Purchaser's Address
_____	_____
Signature and Title	Florida Sales and Use Tax Number (if applicable)
_____	_____
Date	Federal Employer's Identification Number (if applicable)

(e)1. Machinery and equipment, including materials and labor used in the self-fabrication of machinery and equipment, may be purchased or leased tax-exempt when the purchaser extends an affidavit to the vendor or supplier stating that the item(s) will be used predominantly for research or development purposes, as provided in Section 212.08(18), F.S.

2. The following is a suggested format of an affidavit to be provided to the selling dealer or lessor:

AFFIDAVIT

MACHINERY AND EQUIPMENT USED IN RESEARCH OR DEVELOPMENT

I, the undersigned individual, hereby ~~declare swear and affirm~~ that the purchase(s) or lease(s) of machinery and equipment, including materials and labor used in the self-fabrication of machinery and equipment, on or after _____ (date) from _____ (Selling Dealer's Business Name), will be used predominantly in research or development activities, as provided in Section 212.08(18), F.S.

These research or development activities are located at:

(Street)

(City and State)

I understand that if I fraudulently issue this affidavit to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and be subject to conviction of a third degree felony.

Under the penalties of perjury, I ~~declare swear or affirm~~ that I have read the foregoing affidavit and that the facts stated ~~in it herein~~ are true to the best of my knowledge and belief.

Purchaser's Name (Print or Type)

Signature and Title

Date

Sworn to and subscribed before me this ____ day of _____, 20__

BY _____

~~— (name of person making statement).~~

Personally Known: _____

Or Produced Identification: _____

Type of Identification Produced: _____

Signature of Notary

~~(Print, Type, or Stamp Commissioned Name of Notary)~~

(f) through (g) No change

Rulemaking Authority 212.052(5), 212.08(18)(c), 212.18(2), 213.06(1) FS. Law Implemented 212.02(4), (7), 212.052, 212.06(1), 212.08(18), 212.085, 212.12(12), ~~366.051~~ FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 1-19-74, 12-26-83, Formerly 12A-1.43, Amended 1-2-89, 2-28-90, 3-20-96, 7-27-99, 10-2-01, 9-15-08, 12-31-20.

12A-1.0641 Sales of Vessels Used in Interstate or Foreign Commerce or for Commercial Fishing

Purposes.

(1) through (3) No change

(4) Claiming the exemption at the time of purchase of a vessel.

(a) through (c) No change

(d) The following is a suggested format of an affidavit to be executed at the time of purchase by the owner or the owner's agent or representative to the dealer selling or leasing the vessel:

STATE OF FLORIDA

COUNTY OF _____

AFFIDAVIT

VESSELS USED TO TRANSPORT PERSONS OR PROPERTY

FOR HIRE IN INTERSTATE OR FOREIGN COMMERCE

OR FOR COMMERCIAL FISHING PURPOSES

I, the undersigned individual, hereby ~~declare swear or affirm~~ that I am the purchaser ~~Purchaser~~ or the purchaser's agent or representative authorized to act for the purchaser ~~Purchaser~~ in the purchase of the vessel described below.

The option checked below applies to this purchase:

The vessel will be used exclusively to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The vessel will not operate in or on the canals or waterways, or within the territorial waters, of Florida and is not subject to Florida sales tax.

The vessel will be used in transporting persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in both non-Florida waters and in Florida territorial waters. The purchaser ~~Purchaser~~ holds a valid Sales and Use Tax Direct Pay Permit issued by the Florida Department of Revenue and must pay tax imposed under Section 212.08(8), F.S., at the rate of ____% of the sales price of the vessel directly to the Florida Department of Revenue. The tax is due on the 1st day of the month following the date of purchase of the designated vessel and is delinquent on the 21st day of that month.

DESCRIPTION OF VESSEL: _____

NAME OF VESSEL: _____

STATE REGISTRATION NUMBER: _____

COAST GUARD DOCUMENTATION NUMBER: _____

MAKE: _____ MODEL: _____

YEAR: _____ SERIAL NUMBER: _____

SALES PRICE OF DESIGNATED VESSEL: _____

NAME OF SELLING DEALER: _____

SELLING DEALER'S ADDRESS: _____

SELLING DEALER'S SALES TAX NO.: _____

NAME OF VESSEL OWNER: _____

NAME OF PURCHASER: _____

PURCHASER'S TITLE OR DESIGNATION: _____

VESSEL OWNER'S SALES TAX NO.: _____

I understand that if I fraudulently issue this ~~affidavit~~ Affidavit to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under the penalties of perjury, I ~~declare~~ swear or affirm that I have read the foregoing ~~affidavit~~ Affidavit and that the facts stated ~~in it~~ herein are true to the best of my knowledge and belief.

SIGNATURE OF PURCHASER OR PURCHASER'S AGENT OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE

Sworn to and subscribed before me this _____ day of _____, 20____ BY _____ (name of person making statement).

Personally Known: _____

Or Produced Identification: _____ Signature of Notary

Type of Identification Produced: _____

(Print, Type, or Stamp Commissioned Name of Notary)

(5) Parts and other items used on vessels.

(a) through (d) No change

(e) The vessel owner, operator, or the owner's agent or representative is required to execute an affidavit to the selling dealer to purchase, lease, or rent vessel parts and other items subject to the partial exemption tax-exempt at the time of purchase. The owner is required to pay tax on vessel parts and other qualified items based on the owner's mileage apportionment factor directly to the Department. The following is a suggested format of the affidavit:

~~STATE OF FLORIDA~~

COUNTY OF _____

AFFIDAVIT

VESSEL PARTS AND ITEMS APPROPRIATE TO CARRY OUT THE PURPOSE FOR WHICH A VESSEL IS DESIGNED, EQUIPPED, AND USED IN INTERSTATE OR FOREIGN COMMERCE OR FOR COMMERCIAL FISHING PURPOSES

I, the undersigned individual, hereby ~~declare swear or affirm~~ that I am the owner ~~Owner~~, the operator, or the owner's agent or representative authorized to act for the owner ~~Owner~~ in the purchase of the items used on the vessel, _____, Home Port of _____.

I hereby ~~declare swear or affirm~~ that the named vessel is used to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes and the items purchased from the seller ~~Seller~~ listed on INVOICE NO(S). _____ will be used exclusively on the named vessel and are appropriate to carry out the purpose for which the vessel is designed, equipped, and used.

I hereby ~~declare swear or affirm~~ that: (The option checked below applies to this purchase.)

() The items purchased will be used exclusively on the named vessel in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The vessel will not be operated in or on the canals or waterways, or within the territorial waters, of Florida. The items purchased are not subject to Florida sales tax.

() The items purchased will be used exclusively on the named vessel in both non-Florida waters and in Florida territorial waters. The owner ~~Owner~~ holds a valid Sales and Use Tax Direct Pay Permit issued by the Florida Department of Revenue and must pay tax imposed under Section 212.08(8), F.S., at the rate of _____% of the sales price of the vessel parts and items directly to the Florida Department of Revenue. The tax is due on the 1st day of the month following the date of purchase of the designated vessel parts and items and is delinquent on the 21st day of that month.

I understand that if I fraudulently issue this ~~affidavit~~ Affidavit to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under ~~the~~ penalties of perjury, I ~~declare swear or affirm~~ that I have read the foregoing ~~affidavit~~ Affidavit and that the facts stated ~~in it herein~~ are true to the best of my knowledge and belief.

SIGNATURE OF VESSEL OWNER, OPERATOR, OR OWNER'S AGENT OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE

Sworn to and subscribed before me this _____ day of _____, 20____ BY _____ (name of person making statement).

Personally Known: _____

Or Produced Identification: _____ Signature of Notary

Type of Identification Produced: _____

(Print, Type, or Stamp Commissioned Name of Notary)

(6) Dyed ~~diesel~~ ~~deisel~~ fuel used in interstate or foreign commerce or for commercial fishing purposes.

(a)1. through 2. No change

3. To purchase dyed diesel fuel exempt from sales tax at the time of purchase, the purchaser is required to provide an exemption certificate to the selling dealer declaring that the fuel will be used exclusively in equipment or a vessel for commercial fishing or aquacultural purposes. The following is a suggested format of a certificate:

EXEMPTION CERTIFICATE

DYED DIESEL FUEL USED EXCLUSIVELY FOR
COMMERCIAL FISHING OR AQUACULTURAL PURPOSES

I certify that dyed diesel fuel placed in the storage tank of a vessel or equipment on or after

_____ (Date) from _____ (Selling Vendor's Name) will be used

exclusively in equipment or a vessel for commercial fishing or aquacultural purposes.

I understand that if I use the purchased dyed diesel fuel for any nonexempt purpose, I must pay tax on the purchase price of the dyed diesel fuel directly to the Florida Department of Revenue.

I understand that if I fraudulently issue this exemption certificate ~~Certificate~~ to evade the payment of Florida sales tax, I will be liable for payment of the tax, plus a penalty of 200% of the tax, and may be subject to conviction of a third degree felony.

Under ~~the~~ penalties of perjury, I declare that I have read the foregoing exemption certificate ~~Certificate~~ and the facts stated in it herein are true.

SIGNATURE OF PURCHASER OR AUTHORIZED AGENT

TITLE OR DESIGNATION

DATE

(b)1. No change

2. To purchase dyed diesel fuel exempt from sales tax at the time of purchase, the owner, operator, or the owner's agent or representative is required to execute an exemption certificate affidavit to the selling dealer declaring that the fuel will be used in a vessel operated to transport persons or property for hire in interstate or foreign commerce. The following is a suggested format of an exemption certificate affidavit:

SUGGESTED EXEMPTION CERTIFICATE AFFIDAVIT
DYED DIESEL FUEL FOR USE IN A VESSEL OPERATED
IN INTERSTATE OR FOREIGN COMMERCE

I, the undersigned individual, as the owner, operator, or the owner's ~~Owner, Operator, or the Owner's~~ agent or representative of the vessel, _____, Home Port of _____, certify the following.

The option checked below applies to this purchase:

() The named vessel is used to transport persons or property for hire in interstate or foreign commerce in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The fuel will not be used to operate the vessel in or on the canals or waterways, or within the territorial waters, of

Florida and is not subject to Florida sales tax.

() The named vessel is used to transport persons or property for hire in interstate or foreign commerce in non-Florida waters and in Florida territorial waters. The fuel will be used to operate vessels in interstate or foreign commerce and is subject to the partial exemption provided in Section 212.08(4)(a)2., F.S. The ~~owner~~ Owner holds a valid sales and use tax certificate of registration issued by the Florida Department of Revenue and must pay tax due on the fuel directly to the Florida Department of Revenue. The tax is due on the 1st day of the month following the date of purchase of the fuel and is delinquent on the 21st day of that month.

I understand that if I fraudulently issue this exemption certificate Affidavit to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under ~~the~~ penalties of perjury, I declare that I have read the foregoing exemption certificate Affidavit and the facts stated in it herein are true and correct to the best of my knowledge and belief.

SIGNATURE OF OWNER, OPERATOR, OR OWNER'S AGENT; OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE

(7) Refunds to claim the partial exemption.

(a) through (c) No change

(d) The following is a suggested format of an affidavit to be provided to the Department to obtain a refund of tax paid to the selling dealer in excess of the tax due on vessels operated in interstate or foreign commerce or for commercial fishing purposes:

STATE OF FLORIDA

COUNTY OF _____

AFFIDAVIT

SALES TAX PAID TO THE SELLING DEALER FOR

A VESSEL USED IN INTERSTATE OR FOREIGN COMMERCE OR

FOR COMMERCIAL FISHING PURPOSES

I, the undersigned individual, hereby ~~declare~~ ~~swear or affirm~~ that I am the owner, operator, or the owner's ~~Owner, or the Owner's~~ agent or representative authorized to act for the owner or operator ~~Owner or Operator~~ in the purchase of the vessel described below. The option checked below applies to this purchase:

() The vessel is used exclusively to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The vessel is not operated in or on the canals or waterways, or within the territorial waters, of Florida and is not subject to Florida sales tax. I have paid Florida sales tax to the seller ~~Seller~~ and am applying directly to the Florida Department of Revenue to obtain a refund of tax paid in the amount of \$ _____ directly from the Florida Department of Revenue.

() The vessel is used in transporting persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in both non-Florida waters and in Florida territorial waters. I have paid Florida sales tax to the seller ~~Seller~~ and am applying directly to the Florida Department of Revenue to obtain a refund of tax paid in excess of the tax due pursuant to Section ~~section~~ 212.08(8), F.S. I understand that, as the purchaser ~~Purchaser~~, I must pay tax imposed under Section ~~section~~ 212.08(8), F.S., at the rate of _____ % of the sales price of the vessel and am requesting a refund of tax paid in the amount of \$ _____ directly from the Florida Department of Revenue.

DESCRIPTION OF VESSEL USED IN INTERSTATE OR FOREIGN COMMERCE OR FOR COMMERCIAL FISHING PURPOSES:

NAME OF VESSEL: _____

STATE REGISTRATION NUMBER: _____

COAST GUARD DOCUMENTATION NUMBER: _____

MAKE: _____ MODEL: _____

YEAR: _____ SERIAL NUMBER: _____

SALES PRICE OF DESIGNATED VESSEL: _____

NAME OF SELLING DEALER: _____

SELLING DEALER'S ADDRESS: _____

SELLING DEALER'S SALES TAX NO.: _____

VESSEL OWNER OR OWNER'S AGENT OR REPRESENTATIVE: _____

TITLE OR DESIGNATION: _____

I understand that if I fraudulently issue this ~~affidavit~~ Affidavit to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under the penalties of perjury, I ~~declare~~ swear or affirm that I have read the foregoing ~~affidavit~~ Affidavit and that the facts stated ~~in it herein~~ are true to the best of my knowledge and belief.

SIGNATURE OF OWNER, OPERATOR, OR OWNER'S AGENT OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE

Sworn to and subscribed before me this _____ day of _____, 20____ BY _____ (name of person making statement).

Personally Known: _____

Or Produced Identification: _____ Signature of Notary

Type of Identification Produced: _____

(Print, Type, or Stamp Commissioned Name of Notary)

(e) The following is a suggested format of an affidavit to be provided to the Department to obtain a refund of tax paid to the selling dealer on items appropriate to carry out the purpose for which a vessel is designed, equipped, and used in interstate or foreign commerce or for commercial fishing purposes:

STATE OF FLORIDA
COUNTY OF _____

AFFIDAVIT

ITEMS APPROPRIATE TO CARRY OUT THE PURPOSE FOR WHICH A VESSEL IS DESIGNED,
EQUIPPED, AND USED IN INTERSTATE OR FOREIGN COMMERCE

OR FOR COMMERCIAL FISHING PURPOSES

I, the undersigned individual, as the ~~owner, operator, or the owner's~~ Owner, the Operator, or the Owner's agent or representative of the vessel, _____, Home Port of _____, hereby ~~declare swear or affirm~~ that the items purchased from the ~~seller~~ Seller listed on INVOICE NO(S). _____ are used exclusively on the named vessel and are appropriate to carry out the purpose for which the vessel is designed, equipped, and used to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes. The option checked below applies to the items purchased:

() The items purchased are used on the named vessel that is used exclusively to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The vessel is not operated in or on the canals or waterways, or within the territorial waters, of Florida and is not subject to Florida sales tax. I have paid Florida sales tax to the ~~seller~~ Seller and am applying directly to the Florida Department of Revenue to obtain a refund of sales tax paid to the ~~seller~~ Seller.

() The items purchased are used on the named vessel that is used in transporting persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in both non-Florida waters and in Florida territorial waters. I have paid Florida sales tax to the ~~seller~~ Seller and am applying directly to the Florida Department of Revenue to obtain a refund of tax paid in excess of the tax due under Section 212.08(8), F.S. I understand, that as the ~~owner or operator~~ Owner or Operator of the vessel, that I must pay tax imposed under Section 212.08(8), F.S., at the rate of _____ % of the sales price of the vessel parts and items and am requesting a refund of tax paid in the amount of \$ _____ directly from the Florida Department of Revenue.

I understand that if I fraudulently issue this ~~affidavit~~ Affidavit to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under the penalties of perjury, I ~~declare swear or affirm~~ that I have read the foregoing ~~affidavit~~ Affidavit and that the facts stated ~~in it herein~~ are true to the best of my knowledge and belief.

SIGNATURE OF THE VESSEL OWNER, OPERATOR, OR THE OWNER'S AGENT OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE

Sworn to and subscribed before me this _____ day of _____, 20____ BY _____ (name of person making statement).

Personally Known: _____

Or Produced Identification: _____ Signature of Notary

Type of Identification Produced: _____

(Print, Type, or Stamp Commissioned Name of Notary)

(f) The following is a suggested format of a certificate to be provided to the Department to obtain a refund of tax paid to the selling dealer on fuel in excess of the partial exemption provided in Section 212.08(4)(a)2., F.S.:

CERTIFICATE

TAX PAID ON FUEL USED IN A VESSEL OPERATED IN INTERSTATE OR FOREIGN COMMERCE OR FOR COMMERCIAL FISHING PURPOSES

I, the undersigned individual, as the ~~owner, operator, or the owner's~~ Owner, the Operator, or the Owner's agent or representative of the vessel, _____, Home Port of _____, hereby certify that the fuel purchased from the ~~seller~~ Seller listed on INVOICE NO(S). _____ is used on the named vessel engaged in transporting persons or property for hire in interstate or foreign commerce or engaged in commercial fishing. The option checked below applies to this purchase of fuel.

() The fuel was used in the named vessel used exclusively to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The fuel was not used to operate the named vessel in or on the canals or waterways, or within territorial waters, of Florida and is not subject to Florida sales tax. I am requesting a refund of tax paid in the amount of \$ _____ directly from the Florida Department of Revenue.

() The fuel was used in the named vessel used in transporting persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in both non-Florida waters and in Florida territorial waters. I

have paid Florida sales tax to the ~~seller~~ Seller and am applying directly to the Florida Department of Revenue to obtain a refund of tax paid in excess of the tax due pursuant to Section 212.08(4)(a)2., F.S. I understand that, as the ~~purchaser~~ Purchaser, I must pay tax imposed under Section 212.08(4)(a)2., F.S., at the rate of _____ % of the sales price of the fuel and am requesting a refund of tax paid in the amount of \$ _____ directly from the Florida Department of Revenue.

I understand that if I fraudulently issue this ~~certificate~~ Certificate to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under the penalties of perjury, I declare that I have read the foregoing ~~certificate~~ Certificate and that the facts stated ~~in it herein~~ are true to the best of my knowledge and belief.

SIGNATURE OF OWNER, OPERATOR, OR OWNER'S AGENT OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE

(8) through (9) No change

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented ~~92-525, 212.02(10)(g), 212.05(1), 212.0501(4), 212.06(1), 212.08(4)(a)2., 4., (8), 212.085, 212.13(1), 212.21(3), 213.37 FS. History—New 6-12-03, Amended 5-9-13, 5-9-13, 1-20-14, 12-31-20.~~

12A-1.097 Public Use Forms.

(1) The following public use forms and instructions are employed by the Department in its dealings with the public related to the administration of Chapter 212, F.S. These forms are hereby incorporated by reference in this rule.

(a) Copies of these forms, except those denoted by an asterisk (*), are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's website at www.floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) ~~visiting any~~

local Department of Revenue Service Center or, 4) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(b) No change

Form Number	Title	Effective Date
(2)(a)	No change	
(b) DR-1N	Registering Your Business (http://www.flrules.org/Gateway/reference.asp?No=Ref-12309-11785)	<u>01/21</u> 03/20
(c) through (f)	No change	
(3)	No change	
(4)(a)	No change	
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-12310-11379)	<u>01/21</u> 01/20
(c)	No change	
(5)(a)	No change	
(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-12311-11381)	<u>01/21</u> 01/20
(c) through (d)	No change	
(e) DR-15EZ	Instructions for DR-15EZ Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-12312-11383)	<u>01/21</u> 01/20
(f) through (k)	No change	
(6) through (14)	No change	
(15) DR-123	Affidavit for Partial Exemption for of Motor Vehicle Sold to a Resident of Another State: Affidavit (R-01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-12313-06370)	<u>01/21</u> 01/16
(16) through (24)	No change	

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c),

376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7), 1002.40(16) FS. Law Implemented
92.525(1)(b), ~~(3)~~, ~~95.091~~, ~~119.071(5)~~, 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16),
(24), 202.22(3)-(6), 202.28(1), 203.01, ~~212.02~~, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515,
212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), ~~(9)~~, 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099,
212.11(1), (4), (5), 212.12(1), (2), (9), (13), ~~212.13~~, 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, ~~213.1832~~,
213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2),
376.75(2), ~~403.717~~, 403.718, 403.7185(3), ~~443.036~~, ~~443.121(1)~~, ~~(3)~~, 443.131, 443.1315, 443.1316, 443.171(2), ~~(7)~~,
1002.40(13) FS. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00,
6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-
1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-
20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, 12-31-20.

12A-1.104 Sales of Property to be Transported to a Cooperating State.

(1) ~~Tax Effective October 1, 1987~~, tax is levied on the sales of tangible personal property to be transported to a cooperating state at the rate at which the sale would have been taxed pursuant to the cooperating state's tax laws if consummated in the cooperating state by a dealer and a purchaser, both of whom were physically present in that state at the time of sale.

(2)(a) Notwithstanding other provisions of this section, a Florida dealer will be relieved from the requirement of collecting tax on sales of tangible personal property to be transported to a cooperating state if the Florida dealer obtains from the purchaser an affidavit setting forth the purchaser's name, address, state tax identification number, and a statement that the purchaser is aware of his state's use tax laws, is a registered dealer in Florida or another state, or is purchasing the tangible personal property for resale or is otherwise not required to pay tax on the transaction.

(b) The following is a suggested affidavit to be used by a Florida dealer when making sales of tangible personal property to be transported to a cooperating state in accordance with paragraph (a):

AFFIDAVIT FOR EXEMPTION OF PROPERTY SOLD TO BE TRANSPORTED

TO THE COOPERATING STATE OF _____ (name Name of state State)

STATE OF _____ COUNTY OF _____

As the undersigned purchaser, I hereby declare the following statements are true to the best of my knowledge and belief; Personally appeared before me the below named affiant, whose identity is known or proven to me, who being duly sworn, deposes and says that:

1. The purchaser affiant has ordered, is ordering, or will order from a Florida dealer tangible personal property of the following description: _____;

2. ~~The~~ That property was ordered to be transported to the above state State;

3. The sale of the above property was, is, or will be exempt from tax on the sale of tangible personal property by the Florida dealer for one or more of the following reasons, as designated: _____;

The purchaser is aware of their his/her state's use tax laws; _____

The purchaser is a registered dealer for purposes of Florida's sales and use taxes;

The purchaser is a registered dealer for purposes of the sales and use taxes of the following state other than Florida: _____;

The above tangible personal property was, is being, or will be purchased for resale;

The sale of the above property would, if consummated in the state to which transported, be exempt for the following reason or reasons: _____; and

The sale of the above property is exempt for the following reason or reasons _____.

(Purchaser's Affiant's signature)

(Purchaser's Affiant's name printed)

(Purchaser's Affiant's address printed)

(State Taxpayer Identification Number, if applicable)

(Date)

Sworn to and subscribed before me this _____ day of _____, 19 _____.

~~(Notary Public)~~

(3) through (4) No change

Rulemaking Authority 212.06(3)(b)2. ~~(5)(a)2.~~; 212.18(2), 213.06(1) FS. Law Implemented 212.06(3) ~~(5)(a)2.~~ FS.

History—New 12-8-87, Amended 12-31-20.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX

AMENDING RULES 12A-1.001, 12A-1.007, 12A-1.0071, 12A-1.043, 12A-1.0641, 12A-1.097, and 12A-1.104

SUMMARY OF PROPOSED RULE

Rules 12A-1.001, 12A-1.007, 12A-1.0071, 12A-1.043, 12A-1.0641, and 12A-1.104, F.A.C., are amended to remove the notarization statements in suggested affidavits and certificates of exemption.

Rule 12A-1.097, F.A.C., is amended to adopt, by reference, revisions to five forms currently used to administer sales and use tax. Revisions to Form DR-1N (Registering Your Business) specify that for businesses with multiple locations, one application for each business entity is required for reemployment tax registration purposes. Revisions to Form DR-7N (Instructions for Consolidated Sales and Use Tax Return); Form DR-15N (Instructions for DR-15 Sales and Use Tax Returns); and Form DR-15EZN (Instructions for DR-15EZ Sales and Use Tax Returns) remove references to the nonprofit association SCORE. Revisions to Form DR-123 (Partial Exemption for Motor Vehicle Sold to Resident of Another State: Affidavit) include the removal of obsolete language and the amendment of the notarization statement contained in the form. Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department's website and may also be obtained by calling or writing the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments is to remove notarization requirements, except when a notarized statement to claim an exemption is required by statute, and to remove obsolete language from rules and forms used in the administration of sales tax.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 26, 2020 (Vol. 46, No. 167, pp. 3387-3388), to advise the public of the proposed changes to Rules 12A-1.001, 12A-1.007, 12A-1.0071, 12A-1.043, 12A-1.0641, 12A-1.097, and 12A-1.104, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be noticed in the next available *Florida Administrative Register*. No request was received, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

September 22, 2020

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 22, 2020, and approved the publication of the Notice of Proposed Rule for changes to Rules 12A-1.001, 12A-1.007, 12A-1.0071, 12A-1.043, 12A-1.0641, 12A-1.097, and 12A-1.104, F.A.C., as well as approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public hearing was published in the *Florida Administrative Register* on September 15, 2020 (Vol. 46, No. 180, pp. 3792-3793).

SUMMARY OF RULE HEARING

A Notice of Proposed Rule was published in the *Florida Administrative Register* on September 24, 2020 (Vol. 46, No. 187, pp. 3959-3977), to advise the public of the proposed changes to Rules 12A-1.001, 12A-1.007, 12A-1.0071, 12A-1.043, 12A-1.0641, 12A-1.097, and 12A-1.104, F.A.C., and to provide that, if requested in writing within 21 days of the date of the notice, a hearing would be scheduled and announced in the *Florida Administrative Register*. No request was received, and no hearing was held. No written comments were received by the Department.

A comment of a technical nature was received from the staff of the Joint Administrative Procedures Committee regarding Rule 12A-1.097, F.A.C. Additional information was provided in response to the request, but no substantive changes to the rule were necessary. The final rule language presented for adoption today reflects the

change.

No substantive changes were made to Rules 12A-1.001, 12A-1.007, 12A-1.0071, 12A-1.043, 12A-1.0641, 12A-1.097, and 12A-1.104, F.A.C., after the Cabinet meeting on September 22, 2020, where the Governor and Cabinet approved the publication of the Notice of Proposed Rulemaking and subsequent adoption of the proposed rules if the substance of the proposed rules, including materials incorporated by reference, remained unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S.

CERTIFICATION OF MATERIALS INCORPORATED

BY REFERENCE IN RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify pursuant to Rule 1-1.013, Florida Administrative Code, that materials incorporated by reference in Rule 12A-1.097 have been:

(1) Electronically filed with the Department of State.

(2) That because there would be a violation of federal copyright laws if the submitting agency filed the incorporated materials described below electronically, a true and complete paper copy of the incorporated materials are attached to this certification for filing. Paper copies of the incorporated materials below may be obtained at the agency by

- downloading the form from the Department's website at www.floridarevenue.com/forms;
- writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112;
- visiting any local Department of Revenue Service Center to obtain a copy in person; or
- calling the Department at 850-488-6800, Monday through Friday (excluding holidays). Persons with hearing or speech impairments may call the Florida Relay Service at 1-800-955-8770 (Voice) and 1-800-955-8771 (TTY).

List form number(s) and form title(s), or title of document(s) below:

Form Number	Form Title
DR-1N	Registering Your Business
DR-7N	Instructions for Consolidated Sales and Use Tax Return
DR-15N	Instructions for DR-15 Sales and Use Tax Returns
DR-15EZN	Instructions for DR-15EZN Sales and Use Tax Returns
DR-123	Partial Exemption of Motor Vehicle Sold to a Resident of Another State: Affidavit

Under the provisions of section 120.54(3)(e)6., F.S., the attached material(s) take effect 20 days from the date filed with the Department of State, or a later date as specified in the rule.



Signature, Person Authorized to Certify Rules

Deputy Executive Director

Title

Danielle Boudreaux

From: FL-Rules@dos.state.fl.us
Sent: Tuesday, December 8, 2020 10:43 AM
To: Danielle Boudreaux
Cc: flrules@dos.state.fl.us
Subject: 12A-1.097 Reference Material for Rule Adoption Approved

Dear dboudreaux:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12A-1.097

Reference Number: Ref-12309; Reference Name: DR-1N R. 01-21

Reference Number: Ref-12310; Reference Name: DR-7N R. 01-21

Reference Number: Ref-12311; Reference Name: DR-15N R. 01-21

Reference Number: Ref-12312; Reference Name: DR-15EZN R. 01-21

Reference Number: Ref-12313; Reference Name: DR-123 R. 01-21

Click [here](#) to log in.

Administrative Code and Register Staff
Florida Department of State